

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Elwood Community School Corp (5280)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$730,208	\$736,751	\$725,778	\$682,566	-1.67%	-5.95%
Non - Certified Salaries	120	\$326,745	\$327,239	\$334,335	\$351,357	1.83%	5.09%
Group Health Insurance	222	\$266,325	\$276,215	\$247,496	\$226,608	-3.96%	-8.44%
Social Security Certified	212	\$54,388	\$53,541	\$52,456	\$49,543	-2.31%	-5.55%
Public Employees Retirement Fund	214	\$43,040	\$40,026	\$43,649	\$45,756	1.54%	4.83%
Teacher Retirement Fund, After 7-1-95	216	\$46,818	\$39,915	\$42,444	\$33,693	-7.90%	-20.62%
Social Security Noncertified	211	\$23,618	\$23,061	\$23,629	\$24,980	1.41%	5.71%
Pupil Services	313	\$23,433	\$22,553	\$29,516	\$23,150	-0.30%	-21.57%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,190	\$13,954	\$10,179	\$13,473	-1.29%	32.37%
Operational Supplies	611	\$5,405	\$2,366	\$5,433	\$4,968	-2.08%	-8.56%
Pre-2008 Object Code - Temporary Salaries	130	\$3,606	\$4,218	\$4,440	\$4,904	7.99%	10.44%
Other Professional and Technical Services	319	\$0	\$23,186	\$15,730	\$1,746	NA	-88.90%
Other Supplies and Materials	615, 660 - 689	\$2,867	\$0	\$1,090	\$0	-100.00%	-100.00%
Staff Services	314	\$12,078	\$4,312	\$3,778	\$0	-100.00%	-100.00%
Meals Provided	235	\$1,626	\$210	\$0	\$0	-100.00%	NA
Travel	580	\$258	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$2,028	\$0	\$0	\$0	-100.00%	NA

<b>Student Instructional Support Total</b>		<b>\$1,556,632</b>	<b>\$1,567,547</b>	<b>\$1,539,954</b>	<b>\$1,462,743</b>	<b>-1.54%</b>	<b>-5.01%</b>
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**Student Academic Achievement**

Certified Salaries	110	\$4,999,490	\$4,893,330	\$4,770,297	\$4,579,244	-2.17%	-4.01%
Group Health Insurance	222	\$1,188,031	\$1,023,998	\$949,191	\$982,609	-4.64%	3.52%
Non - Certified Salaries	120	\$804,656	\$705,220	\$569,964	\$635,488	-5.73%	11.50%
Social Security Certified	212	\$376,747	\$356,298	\$349,981	\$333,553	-3.00%	-4.69%
Teacher Retirement Fund, After 7-1-95	216	\$297,145	\$246,182	\$301,436	\$293,868	-0.28%	-2.51%
Transfer Tuition to Other School Corps Within State	561	\$395,644	\$313,875	\$299,482	\$240,703	-11.68%	-19.63%
Other Professional and Technical Services	319	\$6,400	\$69,735	\$294,980	\$239,000	147.20%	-18.98%
Operational Supplies	611	\$195,092	\$233,178	\$226,301	\$205,574	1.32%	-9.16%
Pre-2008 Object Code - Temporary Salaries	130	\$145,512	\$142,452	\$210,510	\$178,458	5.23%	-15.23%
Computer Hardware	741	\$289,933	\$92,958	\$28,289	\$175,582	-11.78%	520.68%
Equipment	730	\$28,832	\$59,540	\$69,710	\$143,179	49.28%	105.39%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Social Security Noncertified	211	\$63,658	\$61,754	\$53,659	\$68,556	1.87%	27.76%
Content	747	\$39,883	\$55,370	\$88,391	\$64,751	12.88%	-26.74%
Public Employees Retirement Fund	214	\$73,739	\$62,498	\$48,050	\$58,510	-5.62%	21.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$123,055	\$83,921	\$58,713	\$48,781	-20.65%	-16.92%
Construction Services	450	\$0	\$0	\$0	\$35,910	NA	NA
Travel	580	\$16,040	\$37,764	\$35,118	\$32,940	19.71%	-6.20%
Textbooks	630	\$24,911	\$102,599	\$52,534	\$21,187	-3.97%	-59.67%
Instructional Programs Improvement Services	312	\$20,542	\$46,290	\$0	\$20,391	-0.18%	NA
Improvements Other Than Buildings	715	\$10,307	\$840	\$2,475	\$15,341	10.45%	519.84%
Other Supplies and Materials	615, 660 - 689	\$5,660	\$19,008	\$11,714	\$14,997	27.58%	28.02%
Instruction Services	311	\$0	\$1,000	\$38	\$7,138	NA	18933.33%
Stipends	131	\$10,899	\$0	\$0	\$7,000	-10.48%	NA
Dues and Fees	810	\$3,134	\$3,412	\$6,794	\$6,964	22.09%	2.51%
Printing and Binding	550	\$4,887	\$9,633	\$6,181	\$6,693	8.18%	8.29%
Library Books	640	\$16,782	\$3,098	\$0	\$6,001	-22.67%	NA
Other Purchased Services	593	\$2,598	\$2,867	\$1,157	\$5,679	21.59%	390.80%
Postage and Postage Machine Rental	532	\$6,772	\$7,190	\$2,362	\$5,138	-6.67%	117.56%
Professional Development	748	\$774	\$5,972	\$8,689	\$5,078	60.04%	-41.56%
Group Life Insurance	221	\$0	\$0	\$0	\$1,953	NA	NA
Food Purchases	614	\$374	\$105	\$1,101	\$1,717	46.40%	55.95%
Other Technology Hardware	746	\$0	\$0	\$3,300	\$0	NA	-100.00%
Transfer Tuition - Other	569	\$2,008	\$10,936	\$0	\$0	-100.00%	NA
Rentals	440	\$1,525	\$505	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$2,500	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$9,522	\$242	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$20,170	\$8,486	\$0	\$0	-100.00%	NA
Pupil Services	313	\$100	\$0	\$0	\$0	-100.00%	NA
Periodicals	650	\$3,429	\$5,545	\$0	\$0	-100.00%	NA
Gasoline and Lubricants	613	\$1,151	\$811	\$0	\$0	-100.00%	NA
Meals Provided	235	\$313	\$427	\$443	(\$31)	NA	-106.97%
<b>Student Academic Achievement Total</b>		<b>\$9,192,213</b>	<b>\$8,667,040</b>	<b>\$8,450,861</b>	<b>\$8,441,951</b>	<b>-2.11%</b>	<b>-0.11%</b>

**Overhead and Operational**

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Elwood Community School Corp (5280)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Non - Certified Salaries	120	\$1,378,138	\$1,464,118	\$1,439,852	\$1,456,693	1.40%	1.17%
Other Purchased Property Services	490 - 499	\$449,083	\$404,685	\$473,072	\$503,155	2.88%	6.36%
Light and Power - Other Than Heating and Cooling	625	\$330,162	\$371,363	\$363,591	\$383,713	3.83%	5.53%
Operational Supplies	611	\$226,598	\$197,732	\$257,941	\$275,349	4.99%	6.75%
Group Health Insurance	222	\$309,767	\$290,018	\$253,661	\$267,826	-3.57%	5.58%
Insurance	520	\$192,342	\$200,719	\$207,209	\$186,571	-0.76%	-9.96%
Certified Salaries	110	\$172,484	\$363,160	\$107,960	\$165,877	-0.97%	53.65%
Other Employee Benefits	241 - 290	\$167,979	\$153,312	\$142,803	\$152,565	-2.38%	6.84%
Equipment	730	\$110,161	\$139,029	\$184,672	\$143,478	6.83%	-22.31%
Public Employees Retirement Fund	214	\$109,851	\$115,189	\$115,643	\$109,157	-0.16%	-5.61%
Content	747	\$72,807	\$86,419	\$50,826	\$103,858	9.29%	104.34%
Social Security Noncertified	211	\$105,311	\$104,204	\$95,429	\$97,382	-1.94%	2.05%
Workers Compensation Insurance	225	\$0	\$93,868	\$98,495	\$92,793	NA	-5.79%
Gasoline and Lubricants	613	\$100,101	\$100,012	\$96,047	\$75,105	-6.93%	-21.80%
Heating and Cooling for Buildings - Gas	622	\$97,610	\$116,885	\$74,158	\$65,556	-9.47%	-11.60%
Water and Sewage	411	\$32,061	\$47,456	\$50,672	\$62,663	18.24%	23.66%
Other Professional and Technical Services	319	\$71,661	\$49,589	\$115,819	\$54,895	-6.45%	-52.60%
Connectivity	744	\$42,818	\$40,005	\$29,762	\$46,922	2.31%	57.66%
Miscellaneous Objects	876 - 899	\$9,634	\$7,374	\$10	\$38,547	41.43%	378178.70%
Other Public or Private Utility Services	419	\$34,353	\$22,383	\$23,177	\$25,383	-7.29%	9.52%
Dues and Fees	810	\$15,777	\$18,684	\$19,750	\$21,595	8.16%	9.34%
Removal of Refuse and Garbage	412	\$10,546	\$14,672	\$15,335	\$20,118	17.52%	31.19%
Board of Education Services	318	\$42,650	\$23,034	\$45,297	\$19,653	-17.61%	-56.61%
Teacher Retirement Fund, After 7-1-95	216	\$14,059	\$23,464	\$10,667	\$16,185	3.58%	51.73%
Repairs and Maintenance Services	430	\$21,849	\$47,632	\$27,328	\$14,927	-9.08%	-45.38%
Travel	580	\$15,731	\$22,924	\$17,799	\$13,819	-3.19%	-22.36%
Social Security Certified	212	\$12,910	\$27,382	\$9,130	\$12,970	0.11%	42.06%
Telephone	531	\$23,455	\$12,874	\$11,674	\$12,511	-14.54%	7.17%
Pre-2008 Object Code - Temporary Salaries	130	\$16,533	\$10,652	\$6,895	\$10,788	-10.12%	56.46%
Computer Hardware	741	\$23,641	\$28,157	\$22,465	\$10,092	-19.17%	-55.07%
Board Member Compensation	115	\$10,000	\$9,833	\$10,000	\$10,000	0.00%	0.00%
Other Supplies and Materials	615, 660 - 689	\$11,840	\$11,684	\$3,439	\$8,392	-8.24%	144.03%
Bank Service Charges	871	\$27,398	\$6,197	\$5,615	\$8,010	-26.47%	42.66%
Other Technology Hardware	746	\$111	\$46	\$13	\$7,669	188.01%	61255.76%

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Unemployment Insurance	230	\$101,729	\$2,904	\$18,880	\$5,535	-51.70%	-70.68%
Other Communication Services	533 - 539	\$6,030	\$8,134	\$3,535	\$4,814	-5.48%	36.16%
Data Processing Services	316	\$7,425	\$0	\$0	\$4,800	-10.33%	NA
Tires and Repairs	612	\$11,033	\$5,693	\$7,964	\$4,709	-19.17%	-40.88%
Other Purchased Services	593	\$13,332	\$12,756	\$8,813	\$3,755	-27.15%	-57.39%
Printing and Binding	550	\$5,183	\$2,689	\$2,767	\$2,854	-13.86%	3.13%
Advertising	540	\$3,913	\$2,220	\$3,442	\$2,409	-11.43%	-30.03%
Postage and Postage Machine Rental	532	\$2,741	\$1,387	\$1,921	\$2,083	-6.63%	8.42%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,928	\$6,399	\$1,499	\$2,038	-30.87%	35.97%
Official Bond Premiums	525	\$525	\$759	\$1,025	\$957	16.20%	-6.63%
Redemption of Principal	831	\$0	\$0	\$0	\$675	NA	NA
Heating and Cooling for Buildings - Electricity	621	\$259	\$230	\$0	\$670	26.82%	NA
Meals Provided	235	\$234	\$1,076	\$1,500	\$582	25.63%	-61.21%
Late Payments	872	\$0	\$0	\$521	\$120	NA	-76.97%
Food Purchases	614	\$2,144	\$1,233	\$345	\$40	-63.03%	-88.39%
Student Transportation Services	510	\$0	\$1,396	\$0	\$0	NA	NA
Construction Services	450	\$19,675	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$1,248	\$489	\$11	\$0	-100.00%	-100.00%
Vehicles	731	\$160,675	\$144,298	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>	<b>\$4,604,497</b>	<b>\$4,816,420</b>	<b>\$4,438,428</b>	<b>\$4,530,257</b>	<b>-0.41%</b>	<b>2.07%</b>
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**Non Operational**

Redemption of Principal	831	\$535,434	\$1,614,753	\$1,284,567	\$1,316,160	25.21%	2.46%
Interest	832	\$647,889	\$723,780	\$503,530	\$458,594	-8.28%	-8.92%
Certified Salaries	110	\$73,488	\$77,331	\$62,700	\$45,306	-11.39%	-27.74%
Non - Certified Salaries	120	\$59,428	\$50,048	\$46,267	\$43,847	-7.32%	-5.23%
Buildings	720	\$50,000	\$0	\$0	\$40,300	-5.25%	NA
Other Purchased Services	593	\$88,379	\$30,983	\$49,747	\$31,899	-22.49%	-35.88%
Construction Services	450	\$60,176	\$17,216	\$50,893	\$8,887	-38.01%	-82.54%
Improvements Other Than Buildings	715	\$45,913	\$15,047	\$8,676	\$6,072	-39.69%	-30.01%
Operational Supplies	611	\$1,765	\$2,276	\$1,142	\$4,623	27.22%	304.85%
Rentals	440	\$62,363	\$49,032	\$19,847	\$4,091	-49.39%	-79.39%
Teacher Retirement Fund, After 7-1-95	216	\$8,683	\$5,644	\$4,755	\$3,603	-19.74%	-24.22%

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Social Security Certified	212	\$5,462	\$5,747	\$4,003	\$3,466	-10.75%	-13.43%
Social Security Noncertified	211	\$4,522	\$3,829	\$3,535	\$3,269	-7.79%	-7.51%
Dues and Fees	810	\$3,232	\$3,271	\$3,232	\$3,232	0.00%	0.00%
Other Professional and Technical Services	319	\$54,944	\$34,578	\$22,953	\$2,849	-52.28%	-87.59%
Equipment	730	\$67,670	\$22,050	\$85,463	\$1,576	-60.94%	-98.16%
Other Public or Private Utility Services	419	\$0	\$0	\$0	\$1,076	NA	NA
Public Employees Retirement Fund	214	\$2,165	\$551	\$965	\$853	-20.78%	-11.64%
Teacher Retirement Fund, Prior to 7-1-95	215	\$238	\$1,400	\$70	\$72	-25.92%	1.52%
Other Supplies and Materials	615, 660 - 689	\$2,867	\$0	\$0	\$0	-100.00%	NA
Meals Provided	235	\$429	\$343	\$282	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$10,615	\$13,463	\$1,462	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$1,785,660</b>	<b>\$2,671,340</b>	<b>\$2,154,089</b>	<b>\$1,979,774</b>	<b>2.61%</b>	<b>-8.09%</b>
<b>Grand Total</b>		<b>\$17,139,002</b>	<b>\$17,722,346</b>	<b>\$16,583,332</b>	<b>\$16,414,725</b>	<b>-1.07%</b>	<b>-1.02%</b>